

**EXHIBIT A**

**(Ordinary Course Professional Declaration)**

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

In re	:	Chapter 11 Case No.
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	:	08-13555 (JMP)
Debtors.	:	(Jointly Administered)

DECLARATION AND DISCLOSURE STATEMENT OF RAYMOND JASON RICHE  
ON BEHALF OF DELOITTE & TOUCHE LLP

RAYMOND JASON RICHE declares and says:

Raymond Jason Riche, being duly sworn, upon his oath, deposes and says:

1. I am an employee with the title Senior Manager of Deloitte & Touche LLP a limited liability partnership under the laws of Ontario with an office located at 3000 Scotia Centre, 700 – 2<sup>nd</sup> Street S.W., Calgary, Alberta, Canada T2P 0S7 (the “Firm”).

2. Lehman Brothers Holdings Inc. and its affiliated debtors, including Lehman Brothers Commodity Services Inc, in the above-referenced chapter 11 cases, as debtors and debtors in possession (together, the “Debtors”), have requested that the Firm provide tax services related to seeking a refund from Canadian tax authorities with respect to Goods and Services Taxes (“GST”) incurred by Lehman Brothers Commodity Services Inc. (“LBCSI”) and the general reconciliation of LBCSI’s GST account and the Firm has consented to provide such services. The Debtors seek to retain the Firm pursuant to the engagement letter dated July 13, 2010 which is attached hereto as Exhibit 2.

3. I submit this Declaration in accordance with the procedures set forth in the order entered November 5, 2008 authorizing the Debtors to employ professionals utilized in the

ordinary course of business [Docket No. 1394] in connection with the Firm's engagement with the Debtors, pursuant to sections 105(a), 327(a), 330 and 504 of title 11 of the United States Code, 11 U.S.C. § 101 *et seq.*

4. The statements set forth in this Declaration are based upon my personal knowledge, upon information and belief, and upon client matte records kept in the ordinary course of business that were reviewed by personnel of the Firm and its affiliates.

5. As described below, the Firm has undertaken a search to determine, and to disclose, whether it or its affiliates is or has been engaged by or has other relationships with any of the Debtors or their affiliates, subsidiaries, directors or officers, or any of the Debtors' significant creditors, customers, equity security holders, professionals or other entities with significant relationships with the Debtors identified on a schedule provided to the Firm by counsel to the Debtors. Additionally, certain of these creditors, parties-in-interest, attorneys or accountants have or may have provided goods or services to, currently provide or may currently provide goods or services to, and may in the future provide goods or services to the Firm and its affiliates. Parties in interest for whom the Firm, its affiliates or member firms of Deloitte Touche Tohamtsu Limited or their affiliates have provided, are currently providing or may in the future provide services in matters unrelated to these chapter 11 cases or with whom such parties have other relationships is set out in Exhibit 1. To my knowledge based upon reasonable inquiry, the Firm does not perform services for any such person, including the parties listed in Exhibit 1, in connection with these chapter 11 cases. In addition, the Firm does not have any relationship with any such person, their attorneys, or accountants, including the parties listed in Exhibit 1, that would be adverse to the Debtors or their estates.

6. To identify and disclose possible relationships with parties-in-interest in these chapter 11 cases, the Firm researched its client databases and performed reasonable due diligence to determine whether it or its affiliates had any relationships with any of the Debtors or their affiliates, subsidiaries, directors or officers, or any of the Debtors' significant creditors, equity security holders, professionals or other such entities with significant relationships with the Debtors. The identities of these parties in interest were provided to the Firm by counsel to the Debtors.

7. Despite the efforts described above to identify and disclose the Firm's connections with the parties in interest in these chapter 11 cases, because the Firm is a Canadian wide firm with thousands of personnel, because the Debtors are a large enterprise and because there are so many parties in interest, the Firm is unable to state with certainty that every client relationship or other connection has been disclosed. In this regard, if the Firm discovers additional material information that it determines requires disclosure, it will file a supplemental disclosure declaration promptly with the Court.

8. The Firm is the Canadian member firm of Deloitte Touche Tohmatsu Limited, a United Kingdom company ("DTTI"). Other member firms of DTTI may be providing services to the Debtors and other parties in interest. Each member firm of DTTI is a separate and independent legal entity. It is not the Firm's practice to undertake conflict checks with all member firms of DTTI for the purposes of identifying all relationships that such member firms may have with the Debtors and other parties of interest and the Firm does not maintain a database for the purposes of identifying all such relationships. Based on some limited searches to the best of my knowledge (i) Deloitte Tax LLP in the United States of America has been retained to provide tax services to the Debtors, (b) affiliates of the United States of

America member firm of DTTI have provided prepetition professional services to the Debtors and their affiliates, (c) Deloitte & Touche LLP in the United States of America provides services to the liquidation trustee of Lehman Brothers Inc. which is a Debtor, and (d) other member firms of DTTI may have in the past, may currently provide and may in the future provide professional services to and have relationships with the Debtors and parties of interest other than as disclose in Exhibit 1.

9. Neither I, nor any partner, principal of, or professional employed by the Firm has agreed to share or will share any portion of the compensation to be received from the Debtors with any other person other than the partners, principals and regular employees of the Firm.

10. Except as may be disclosed herein, to the best of my knowledge, neither I, nor any partner, principal of, or professional employed by the Firm, insofar as I have been able to ascertain, holds or represents any interest adverse to the Debtors or their estates.

11. The Debtors owe the Firm approximately \$25,000.00 for prepetition services related to work performed in connection with the GST matter.

12. The Firm is conducting further inquiries regarding its retention by any creditors of the Debtors, and upon conclusion of that inquiry, or at any time during the period of its employment, if the Firm should discover any facts bearing on the matters described herein, the Firm will supplement the information contained in this Declaration.<sup>1</sup>

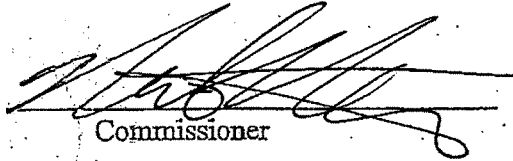
Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

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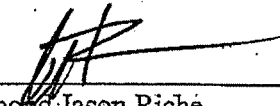
<sup>1</sup> If necessary.

SWORN before me at the City )  
of Calgary, in the Province of Alberta )  
Ontario, this 2<sup>ND</sup> day of )

SEPTEMBER, 2010 )  
)  
)  
)  
)  
)  
)

  
Commissioner

**MICHAEL J. MUNOZ**  
*Barrister & Solicitor*

  
Raymond Jason Riche

**EXHIBIT B**

**(Retention Questionnaire)**

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----X	
In re	:
	:
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	:
	:
Debtors.	:
	:
-----X	

Chapter 11 Case No.  
08-13555 (JMP)  
(Jointly Administered)

RETENTION QUESTIONNAIRE

TO BE COMPLETED BY PROFESSIONALS EMPLOYED BY LEHMAN BROTHERS HOLDINGS INC. OR ANY OF ITS DEBTOR AFFILIATES (collectively, the "Debtors")

DO NOT FILE THIS QUESTIONNAIRE WITH THE COURT.  
RETURN IT FOR FILING BY THE DEBTORS, TO:

Weil, Gotshal & Manges LLP  
767 Fifth Avenue  
New York, New York 10153  
Attn: Jennifer Sapp  
Christopher Stauble

All questions **must** be answered. Please use "none," "not applicable," or "N/A," as appropriate. If more space is needed, please complete on a separate page and attach.

1. Name and address of firm:

Deloitte & Touche LLP

3000 Scotia Centre, 700 – 2<sup>nd</sup> Street S.W.,

Calgary, Alberta, Canada, T2P 0S7

2. Date of retention: August 1, 2010

3. Type of services provided (accounting, legal, etc.):



Tax services

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4. Brief description of services to be provided:
- Refund from Canadian tax authorities with respect to Goods and Services  
Taxes ("GST") incurred by Lehman Brothers Commodity Services Inc.  
("LBCSI") and the general reconciliation of LBCSI's GST account.

5. Arrangements for compensation (hourly, contingent, etc.)

Hourly

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- (a) Average hourly rate (if applicable):

\$600 Canadian

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- (b) Estimated average monthly compensation based on prepetition  
retention (if firm was employed prepetition):

\$50,000 estimate

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6. Prepetition claims against the Debtors held by the firm:

Amount of claim: \$25,000

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Date claim arose: July 2008 to November 2009

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Source of Claim: Services performed

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7. Prepetition claims against the Debtors held individually by any member,  
associate, or professional employee of the firm:

Name: N/A

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Status: N/A

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Amount of Claim: N/A

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Date claim arose: N/A

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Source of claim: N/A

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8. Stock of the Debtors currently held by the firm:

Kind of shares: None \_\_\_\_\_

No. of shares: \_\_\_\_\_

9. Stock of the Debtors currently held individually by any member, associate, or professional employee of the firm:

Name: The personnel that will be performing services do not hold any  
stock of the Debtors. \_\_\_\_\_

Status: N/A \_\_\_\_\_

Kind of shares: N/A \_\_\_\_\_

No. of shares: N/A \_\_\_\_\_

10. Disclose the nature and provide a brief description of any interest adverse to the Debtors or to their estates with respect to the matters on which the above-named firm is to be employed.

Since the Firm is a Canadian wide firm with thousands of personnel,  
because the Debtors are a large enterprise, and because there are so many  
parties in interest, the Firm provides professional services to certain  
parties in interest indentified in Exhibit 1 to the Declaration. However the  
Firm is not providing services to any parties in interest specifically with  
these chapter 11 cases.

11. Name of individual completing this form:

Raymond Jason Riche

**EXHIBIT 1**

Lehman Brothers Holdings Inc.

**Deloitte & Touche LLP in Canada and its affiliates and certain other member firms of Deloitte Touche Tohmatsu Limited and their affiliates have performed services for the following parties:**

<b>Entities</b>
Lehman Brothers Holdings, Inc.
<b>50 Largest Bond Holders</b>
AETNA Life Insurance Company
AIG Annuity Insurance Company
Allianz Life Insurance Company of North America
American Life Insurance Company
Barclays Global Fund Advisors
Blackrock Advisors
Fidelity Management and Research
Franklin Templeton Investments
Guardian Life Insurance Company
Hartford Life Insurance Company
ING Investment LLC
Jackson National Life Insurance
John Hancock Life Insurance Company
Liberty National Life Insurance Company
Metlife Insurance Company of Connecticut
Metropolitan Life Insurance Company
Northwest Mutual Life Insurance Company
Phillips Hager & North Investment Management
Prudential Financial Inc.
Prudential Insurance Company of America
Riversource Life Insurance Company
Sun Life Assure Co. of Canada
T. Rowe Price Associates
Thrivent Financial for Lutherans
Transamerica Life Insurance Company
Van Kampen Asset Management
Vanguard Group Incorporated
Zurich American Insurance Company
<b>Largest Unsecured Creditors other than Bondholders</b>
Allen & Overy
ANZ Banking Group Limited
Aozora Bank
Australia and New Zealand Banking Group Limited
Banctec Ltd.
Bank of America Plaza STE 3500
Bank of China, New York Branch
Bloomberg Finance LP
BNP Paribas
Broadridge Securities Processing
Canary Warf Management Limited

CB Richard Ellis Client Account RE Gloa
CDW Direct LLC
Chuo Mitsui Trust & Banking
Citibank, NA
Commonwealth Bank of Australia, Tokyo Branch
Dimension Data
Ernst & Young
Hewlett-Packard AP (HONG KONG) LIMITED
HSBC Bank
Hua Nan Commercial Bank, Ltd
IBM Corporation
JQ Network PTD Limited
KBC Bank
Lloyds Bank, PLC
Microsoft Licensing, GP
Mizuho Corporate Bank Ltd.
National Bank of Australia
Network Appliance, Inc.
Nippon Life Insurance Co.
NYSE Market, Inc.
Prcoa Relocation UK Limited
Reuters Limited
Shinkin Central Bank
Shinsei Bank Ltd.
Sidley Austin Brown & Wood
Standard & Poor's
Standard Chartered Bank
Sumitomo Mitsui Banking Corp
Sungard Securities Finance Inc.
Taipei Fubon Bank, New York Agency
Tata Consultancy Services
The Bank of New York
The Bank of Nova Scotia
The British Land Company PLC
TIBCO Software, Inc.
UFJ Bank Limited
WIPRO Infotech Enterprise Solutions
<b>SIGNIFICANT LEASES</b>
20 CCC Business Trust
8 Sound Shore Associates, LLC
Archipelago Holdings, Inc.
Beneficiaries of North Star Trust Company Title Holding Land
Brookfield Properties One WFC Co. LLC
Consultatio Inversora S.A.
Crown Point, L.L.C.
CT Tower Investments Inc
Deutsche Bank AG, New York Branch
Deutsche Bank Securities, Inc.

Frazee, LLC
Hunter Financial Group, LLC
Level 3 Communications, LLC
Liberty Property Limited Partnership
Mackenzie Financial Corporation
National Union Fire Insurance Company of Pittsburgh, PA
PCC Properties (Calgary) Ltd.
Pricewaterhouse Coopers, LLP
The Irvine Company LLC
Trizec Westwood Center LLC
Wasserstein Perella Group Holdings, LLC
<b>Secured Creditors</b>
Danske Bank
Fenway Funding LLC
JPMorgan Chase
MetLife
SMBC
State Street
Swedbank
<b>Government and State Regulatory Agencies.</b>
Federal Deposit Insurance Corporation (LB Bank, LB Commercial Bank)
New York Stock Exchange (non-governmental)
<b>Members Ad Hoc Unofficial Creditors Committee</b>
Allstate Insurance Co.
Capital Research Management Co.
Franklin Advisors LP
Independence Holding Co.
Oppenheimer Funds, Inc.
<b>Informal LBHI Bondholder Group</b>
Capital Guardian Trust Company
Pacific Management Investment Company
Wexford Capital LLC
<b>Significant Stockholders</b>
AXA and related parties
<b>Directors and Officers (LBHI) – Current and former (up to three years) members of the corporation's board of directors and its officers.</b>
George H. Walker
Joseph M. Gregory
William Gordon
<b>Underwriting Investment Bankers for Debtor's Securities</b>
ABN AMRO Rothschild
Merrill Lynch
<b>Related Entities</b>
Aristos LLC
Blue Jay Realty Corporation

BNC Holdings Inc.
Brookson Corp.
Brookwood Energy & Properties Inc.
Eagle Energy Management, LLC
Eagle Energy Partners I, L.P.
Equipment Management Inc.
Falcon Holdings I LLC
IL Lombard Inc. (dissolved)
Long Point Funding Pty Ltd.
Neuberger Berman Inc.
Newark Properties One Inc.
<b>Potential Parties in Interest</b>
3i Group PLC
AB Bankas
Abu Dhabi National Energy
Accel Capital Corporation Accellent Inc.
Accenture LLP
Accredited Home Lenders, Inc.
ACE America Insurance Company
Accuride Corporation
Activant Solutions Inc.
AES Corporation
AGA Medical Corporation
AIG Financial Products Corp.
AIG Global Investment Corporation
AIM Funds
Akin Gump Strauss Hauer & Feld LLP
Aktiengesellschaft
Alabama Power Company
Alcoa Inc.
Algoma Steel Inc.
Allegheny Energy
Alliance Imaging, Inc.
Alliance Resource Operating
AllianceBernstein LP
Alliant Energy Corporation
Allianz
Allied Holdings, Inc.
Allied Waste Industries Inc.
Allied World Assurance Company
Allison Transmission, Inc.
Allstate Life Insurance Company
Alltel Corp.
Altma Fund Sicav PLC, in respect of Rowan Sub-Fund
Altos Hornos de Mexico SA de CV
Amadeus Holdings Limited
American Airlines Inc.
American Axle & Manufacturing Inc.

American Electric Power Company Inc.
American Express
American Express Travel Related Services Co., Inc.
American International Group Inc.
American Transmission Company
Amgen Inc.
ANC Rental Corporation
Aon Consulting
Aozora Bank, Ltd.
Apollo Management Holdings, L.P.
Arab Bank
Aracruz
Aramark Corporation
Arizona Public Service Company
ArvinMeritor, Inc.
Assurant, Inc.
Asurion Corporation
AT&T Incorporated
AT&T Services Inc.
Audio Visual Services Corporation
Australia and New Zealand Banking Group Limited
Australia National Bank
Autodesk Inc.
Avago Technologies Finance Pte. Ltd.
Avaya Inc.
Aveos
Avignon Capital Ltd.
Avio
Avista Corp.
Aviva Insurance Company
Aviva Life and Annuity Company
Aviva Previdenza S.p.A.
Axis – ACM Inc.
BAE Systems Holdings Inc.
Baker & Hostetler LLP
Ball Corporation
Banca Carige, S.p.A.
Banca Italease S.p.A.
Banca Monte dei Paschi di Siena S.p.A.
Banca Sai
Banco Banif, S.A.
Banco Bilbao Vizcaya Argentaria, S.A.
Banco de Bogota
Banco de la Pequena Y Mediana Empresa SA
Banco Espanol de Credito, S.A.
Banco Inversis, S.A.
Banco Popular Espanol, S.A.
Banco Santander



Banif-Banco
Bank Hapoalim B.M.
Bank of America Mellon
Bank of America N.A.
Bank of China
Bank Of Montreal
Bank of New York Mellon
Bank of Nova Scotia
Bankers Life and Casualty Company
Barclays Bank PLC
Barclays Global Investors National Association
Bausch and Lomb
Baxter International Inc.
Bayview Financial, L.P.
BEA Systems, Inc.
Bel Air Investment Advisors LLC
Berry Plastics Corporation
Best Buy
BHF-Bank Aktiengesellschaft
Biogen Iden Inc.
Biomet, Inc.
BlackRock
Blackrock Financial Management
Blackstone / Blackstone Capital Partners V.L.P.
Block Financial Corporation
Bloomberg L.P. and its affiliates
Blue Chip Multi-Strategy Master Fund, L.P.
BlueMountain Capital Management LLC
BMO Nesbitt Burns, Inc
BNP Paribas Sucursal en Espana P.P.
Boardwalk Pipelines, LP
Bondwave LLC
BP Canada
BP North America
BPC Holding Corporation (f/k/a BPC Acquisition Corp.)
BreitBurn Operating L.P.
Bremer Financial Corporation
Brickman Group
British Sky Broadcasting Group plc
Broadridge Processing Solutions, Inc.
Brookfield Properties One WFC Co. LLC
Brooks Family Partnership, LLC
Buckeye Partners, L.P.
Bunge SA
Burger King Corporation
Business Objects Americas
Cablevision Systems Corp.
Caisse De Depot et Placement du Quebec

Caixa Geral De Depositos, S.A.
Caja de Ahorros y Monte de Piedad de Madrid
California Ind. Systems Operator Corp.
Calyon
Campbell Soup Company
Canadian Imperial Bank of Commerce
Cap Gemini Financial Services USA, Inc
Capital Automotive L.P.
Capital One, N.A.
Capmark Financial Group Inc.
Carlsberg Breweries
Carmignac Gestion
Cascade Investment LLC
Caspian Capital Partners, L.P.
Cassa Di Risparmio Di Saluzzo SPA
CB Richard Ellis, Inc.
Cedar Fair
Centennial Communications Corp.
Centerbridge Credit Partners LP
Centerpoint Energy Resource
Central CATV Inc.
Central European Industrial Development Company
Cerveo Corporation
Cequel Comm
Charles Schwab & Co., Inc.
Charter Communications
Chesapeake Energy Corp.
Chevron Natural Gas
Cheyne Fund L.P.
Chiba Bank, Ltd.
Chicago Board Options Exchange, Incorporated
Chuo Mitsui Trust And Banking Co.
CIBC World Markets Inc.
Cisco Systems, Inc.
Citibank, NA
Citic International Financial Holdings
Citigroup Global Market Limited
Citigroup, Inc.
City of Chicago, IL
City of Cleveland, OH
City of South San Francisco
CKX Inc.
Claire's Stores, Inc.
Clayton Commercial Corporation
Clearwater Capital Partners
Clondalkin Acquisition B.V.
CME Group Inc.

Cognizant Technology Solutions
Collins & Aikman Products
Colonial Realty Limited Partnership
Commerzbank A.G.
Commerzbank Capital Markets Corp.
Commonwealth Bank of Australia
Community Health System
Community Trust Bancorp Inc.
Compass Bank
Conocophillips
Conseco Inc.
Conseco Life Insurance Company
Constellation Energy Group, Inc.
Continental AG I Continental
Continental Airlines, Inc.
Convenience Food System
Cooperative Centrale Raiffeisen-Boerenleenbank, B.A.
Cooper-Standard Automotive Inc.
Core Laboratories, LP
Corporate Credit (Europe) S.A.
Corrections Corporation of America
Coscan Construction, LLC
Countrywide Home Loans
County of Westchester
Covanta Energy Corporation
Cox Enterprises, Inc.
Credit Agricole
Credit Suisse
Crossmark Investment Advisers, LP
Crossroads Investment Advisors
CSC Holdings
CSG Systems International, Inc.
CSS, LLC
CyberAgent FX, Inc.
D.E. Shaw Composite Portfolios, LLC
D.E. Shaw Dihedral Portfolios, L.L.C.
D.E. Shaw Oculus Portfolios, LLC
Dae Aviation Holdings, Inc.
Daiwa Securities Capital Markets Co. Ltd.
Dallas County
Danske Bank A/S
Darden Restaurants Inc.
Dayco
Deere & Company
Del Monte Corporation
Dell Global B.V.
Delphi
Delta Airlines, Inc.

Delta Lloyd Bank NV
Deutsche Bank AG
Deutsche Telekom AG
Dexia Banque Internationale a Luxembourg S.A.
Dexia Credit Local
Direct Energy Business LLC
Direct Energy LLC
Discover Financial Services
Diversified European Credit S.A.
Diversified Financials Europe S.A.
Dollar General Corporation
Dominion Resources Inc.
Domtar Inc.
Dow Jones & Company, Inc.
Dresser, Inc.
Duke Corporate Education
Duke Energy Ohio, Inc.
Dun & Bradstreet
Duquesne Light
Dynegy Holdings, Inc.
Dynegy Power Marketing, Inc.
DZ Privatbank (Schweiz) AG
E*TRADE Bank
E.ON AG
Eagle Rock Energy Partners, L.P.
Easton Investments II
Eaton Corporation
Ebay Inc.
Edgen Murray
Edison Mission Energy
Edscha A.G.
Edward Jones
El Paso Corporation
EMC Corporation
Enbridge (U.S.) Inc.
Encana Corp.
Enel SPA
Energy Income and Growth Fund
EnergyCo, LLC
eni S.p.A. (f/k/a Societa Finanziaria Eni S.p.A.)
Enron Corp.
Enterprise Products LLC
Enterprise Products Operating L.P.
Escaline S.a.r.l.
Etihad Airways
Eurohypo AG, New York Branch
European Credit (Luxembourg) S.A.
Eurosai Finanziaria Partecipazioni S.r.l.

Evergreen Investment Management Company, LLC
Evergreen Solar, Inc.
Evergreen, Et. Al
Export Development Canada
Extendicare Health Services Inc.
Exterran Holdings, Inc.
Fairfax Financial Holdings Limited
Fairpoint Communications, Inc.
Fannie Mae
Far Eastern International Bank
Farallon Capital Partners, L.P.
Federal Express Corporation
Federal Home Loan Bank of Atlanta
Federal National Mortgage Association
Federal Reserve Bank of New York
Fenway Capital, LLC
Fidelity Balanced Fund
Fidelity Investments
Fifth Third Bank, N.A.
Financial Security Assurance
Findomestic Banca S.P.A.
Finmeccanica Finance SA
FINOVA Loan Administration
Fir Tree Capital Opportunity Master Fund, L.P.
First Chemical Holding
First Choice Power, LP
First Data Corporation
First Trust Advisors L.P.
First Trust Portfolios L.P.
FirstEnergy Corp
Firth Rixson Mezz
FKA Countrywide Home Loans Servicing LP
Flextronics International Ltd
Florida Power & Light Company
FOLIOfn Investment, Inc.
Fondiaria
Ford Motor Company
Forest Hills Trading Ltd. c/o Curacao Int. Trust
Fortis Group
Fortress Investment Group LLC
FPL Group Capital Inc.
FR Acquisitions Corporation (Europe) Limited
Freescale Semiconductor, Inc.
Fresenius Medical Holdings Inc.
Friedman, Billings, Ramsey & Group, Inc.
Frontier Drilling
Fubon Insurance Co.
Fubon Securities Co.

Galileo Fund Limited
Garther UK Limited
GE Capital Information Technology
GenenTech, Inc.
General Electric Capital Corp
General Mills, Inc.
General Nutrition Centers, Inc.
Genovese Joblove & Battista, P.A.
Genworth Financial, Inc.
Genworth Life Insurance Company (f/k/a General Electric Capital Assurance Corporation)
Georgia Gulf
Georgia Pacific Corporation
Gesconsult S.A. SG LLC
Givaudan S.A.
Glencore Energy UK Ltd.
Global Cash Access, Inc.
GMAC LLC
Godiva Chocolatier, Inc.
GoldenTree Master Fund, Ltd.
Goldman Sachs & Co.
Government of Guam Retirement Fund
Graham Packaging Company, L.P.
Great Lakes Dredge & Dock Corporation
Green Tree Servicing Inc.
Greenbriar Minerals, LLC
H3C Holdings Ltd
Hakone Fund II
Halliburton Company
Harbinger Capital Partners
Harris County
Hartfield Fund Limited
Hawaiian Telcom Communications, Inc.
Hawker Beechcraft
Hayman Capital Master Fund, L.P.
HBK Master Fund L.P.
HD Supply
Health Care Services Corp D/B/A Blue Cross and Blue Shield of Illinois
Hellman & Friedman
Henry Schein, Inc.
Herbst Gaming, Inc.
Heritage Fields
Hermes, Ltd.
Hexion
Highland Capital Management, L.P.
Highland Floating Rate Advantage Fund
Highland Floating Rate Fund
Highmount Exploration & Production LLC

Hirakata Shinkin Bank
Hodgson Russ LLP
Holland & Knight LLP
Home Loan Mortgage Corporation
Houghton Mifflin Harcourt Publishers Inc.
HSBC Bank (Cayman) Limited, acting as trustee of Sub-Trust (A-H)
HSBC Bank PLC
HSBC Securities Japan Limited
HSH Nordbank AG, Luxembourg Branch
Huntsman International LLC
HVB Capital Markets, Inc.
Hypo Alpe-Adria Bank International AG
Hypo Investment Bank Ag
Iasis Healthcare LLC
IBM
ICICI Bank UK PLC
IM US Hold Inverness Medical
Imperial Tobacco Entertainment Finance Limited
Incapital LLC
Independence Holding Co.
INF SRVS
Infineon Technologies AG
Infospace Inc.
ING bank, FSB
ING Group
ING Life Insurance and Annuity Company
ING Real Estate Finance
Institucion de Banca Multiple
Intelsat (Bermuda), Ltd.
Interactive Data Corp.
Inter-American Development Bank
Intercall Inc.
Intergen N.V.
Interline Brands, Inc.
International Bank for Reconstruction and Development
International Business Machines Corporation
International Transmission Company
Interstate Power and Light Company
Intesa
Intesa Sanpaolo S.p.A.
IntraLinks Inc.
InverCaixa Gestion SGIIC SAU A/C Foncaixa Garantia Europa Proteccion IV FI
Inverness Medical Innovations Inc.
Inversiones Esser 2007 S.L.
INVESCO CLO
Investment Grade European Credit S.A.
Iowa Telecommunications Services, Inc.
Iridium Satellite LLC

Iron Mountain Information Management
Italease Finance S.p.A.
ITC Holdings Corporation
ITC Midwest LLC
Iusacell
J P Morgan Chase Bank, N.A.
James J. Sullivan
Janus Capital Management LLC
Jarden Corporation
JFB Firth Rixson, Inc.
Johnson County Arlington ISD
Jordan International Bank PLC
Julius Meinl Investment GmbH
Jyske Bank A/S
Kabel Deutschland
Kapalua Bay, LLC
KBC Bank KBC Financial Products UK Limited
Keane Inc.
Kelson Holding LLC
Kensington International Limited
Kerasotes Theatres Inc.
Key Energy Services, Inc.
Kimberly-Clark Corporation
Kinder Morgan Energy Partners L.P.
KKR Private Equity Investors L.P.
Knight Capital Group
Knightsbridge Guarding Ltd.
Korea Investment & Securities Co., LTD
KPMG
Kraft Foods Inc.
Kristine Smith
Laboratory Corporation of America Holdings
Landsource
Landwirtschaftliche Rentenbank
Lanxess AG
Las Vegas Sands, LLC
LaSalle Bank National Association
Legal & General Group Plc
Leveraged Loans Europe & Term Loans Europe
Lewtan Technologies, Inc.
Liberty Mutual Group Inc.
LKQ Corporation
LLC New York State Office of Unclaimed Funds
Lloyds Bank
Lloyds TSB Bank plc
Local Insight Regatta Holdings, Inc.
Lufthansa AG
Luxembourg 3 S.a.R.L.



Lydian Overseas Partners Master Fund Ltd.
M&G Investment Management Limited
M. Arthur Gensler Jr and Assoc, Inc.
Macquarie A-9
Macquarie A-10
Macquarie Bank Limited
Mansfield ISD
Marathon Oil Company
Marina District Finance Company, Inc.
Mark IV
Marshall & Ilsley Trust Company, N.A.
Marshall Funds, Inc.
Massachusetts Mutual Life Insurance
MassMutual Asia Limited
Master Trust Bank of Japan, Ltd.
Mediolanum Vita S.p.A.
Meridian Company of New York
Merrill Lynch & Co.
Merrill Lynch, Pierce, Fenner & Smith Incorporated
Metavante Corporation
Metropolitan Life Insurance Company
Metropolitan West Asset Management, LLC
Metropolitan West Total Return Bond Fund
MF Global Finance / MF Global Finance Europe Limited
Michael Stores
Michigan Electric Transmission Co.
Microsoft Corporation
Microsoft Licensing
Midamerican Energy Company
Midcontinent Express Pipeline LLC
MidCountry Bank
Milano
Milano Assicurazioni S.p.A.
Minera Del Norte S.A.
Minnesota State Board of Investment
Mirant Corporation
Misuzu Industry Co., Ltd.
Mitsubishi UFJ, Ltd.
Mitsui-MOL
Mizuho Bank (Switzerland) Ltd.
Mizuho Corporate Bank LTD
Mizuho Financial Group
Morgan Stanley & Co. Incorporated
Motors Insurance Corp 361, MP Bank HF
Mueller Water Products Inc.
Muriel Siebert & Co., Inc.
Nakilat Inc.
National Australia Bank Limited

National Bank of Canada
National Cinemedia, Inc.
National Rural Utilities Cooperative Finance Corporation
Natixis S.A.
Nelnet, Inc.
Netapp, Inc.
Neuberger Berman LLC
Nevada Power Company
New Edge
New York Life Insurance Co
Newell Rubbermaid Inc.
Newpage Corporation
Nexen Energy Marketing Europe Limited
Nextera Energy Power Marketing, LLP (f/k/a/ FPL Energy Power Marketing, Inc.
Nippon Life Insurance Company
Nokia Corporation
Nomura Holding America Inc.
Nomura Securities Co. Ltd.
Nortek Holdings, Inc.
Northern State Power Company
Northgate Minerals Corporation
Novartis Finance Corporation
NPD Group Inc.
NRG Energy, Inc.
Nuance Communications, Inc.
Nybron Refi
Nycomed Germany Holding GMBH
NYFIX, Inc.
Nykredit Bank A/S
NYSE Euronext Inc.
O'Reilly Automotive, Inc.
Oaktree Capital Management, L.P.
Oceania Cruises, Inc.
Och-Ziff
Oesterreichische Elektrizitaetswirtschafts - AG
OGE Energy Corp.
Oncor
ONEOK Energy Services Company, L.P.
Opal Leasing Limited
Open Solutions Inc.
Openwave Systems Inc.
Operating Engineers Local 3 Trust Fund
Oppenheimer Funds Inc.
Optim Energy, LLC (f/k/a Energy Co., LLC)
Oracle Corporation
Orbitz Worldwide
Orrick, Herrington & Sutcliffe LLP
Osterreichische

OTP Bank Plc
Owens Illinois Inc.
OZ Special Master Fund, Ltd. c/o Och-Ziff Capital Management Group
Pacific Gas & Electric Company
PacifiCorp
Pages Jaunes Groupe
Parmalat Participacoes Do Brasil Ltda
Partnerre Ltd.
Paul Edwards
PB Capital Corporation
Peabody Energy Corporation
Pecos Investors LLC
Penn National Gaming
Pepsi Bottling Group, Inc.
Peter J. Thompson
Philip Morris International Inc
Philips Electronics NV
Phoenix Life Limited
Pilot Insurance Company
Pinnacle Entertainment, Inc.
Pinnacle Foods Finance LLC
Pinnacle West Capital Corp.
Pioneer Europe Mac 70 Ltd
Piper Jaffray and Co.
Plastech Engineered Products, Inc.
PNM Resources, Inc.
PNMR Services Co.
Portland General Electric Company
Powerex Corp.
PQ Corporation
PricewaterhouseCoopers AG, Zurich
Primedia Inc.
Principal Financial Group, Inc.
ProSiebenSat.
Protection One Alarm Monitoring, Inc.
Providence Equity Partners
PSEG Power LLC
PT Mnc Sky Vision
Public Service Enterprise Group Incorporated
Public Service of North Carolina
Puget Sound Energy Inc.
Punjab National Bank (International) Limited
Putnam Investments, LLC and Affiliates
QVC, Inc.
Raiffeisen Centrobank AG
Raiffeisen Zentralbank Osterreich AG
Raymond James & Associates, Inc.
RBC Dain Rauscher Inc.

RBS Greenwich Capital
RBS Securities Japan Limited
Reddy Ice Corporation
Regent Seven Seas Cruises
Relative European Value S.A.
Reliant Energy Inc. A-13
Resona Holdings
Rexnord Corporation
RFG Holding (France) SAS
Richard C. Miller
Right Management, Inc.
Royal & Sun Alliance Insurance Group Plc
Royal Bank of Canada
Royal Bank of Scotland
Russell Investment Group, Inc.
Sabre Holdings Corporation
Saint Joseph's University
Sampo Bank PLC
Samsung Life Insurance Co., Ltd.
Santander Asset Management, S.A., S.G.I.I.C.
Sarasin Investmentfonds
SAS Institute Inc.
Schroder Alternative Solutions
Scotia Capital (USA) Inc.
Sea Port Group Securities, LLC
Sears Holdings Corp.
Sears Roebuck Acceptance Corp.
Sequa Corporation
Serena Software, Inc.
Service Corp Int'l
Shareholders of Novastar Financial Inc.
Shell Energy North America (US) L.P.
Shell Trading (US) Company
Sheridan Holdings, Inc.
Shiga Bank, Ltd. (The)
Shin Kong Life Insurance Company Ltd
Shinsei Bank Limited
Sidley Austin LLP
Siemens AG
Sierra Pacific Power Company
Silicon Graphics Inc.
Singapore Airlines
Sky Power Corporation
SLM Corporation
Societe Generale
Solo Cup Company
Solutia Inc.
Sourcecorp, Inc.

South Yorkshire Pension Authority
Southern Company
Southwestern Public Service Company
Spectra Energy Capital, LLC (f/k/a Duke Capital)
Spiegel Inc.
Sprint Nextel Corp
Stahl Acquisition BV
Standard Bank Plc
Standard Chartered Bank
Standard Chartered Bank (Hong Kong) Limited
Standard Life Bank Plc
Standard Pacific
Star Tribune Co.
Starwood Hotels & Resorts
State of Michigan, Department of Treasury
State Street Bank
Stephen Green
Stone Tower Capital LLC
Strategic Value Master Fund, Ltd.
SuccessFactors Inc.
Sumitomo Mitsui Financial Group
Sumitomo Trust & Banking Co., LTD
Summit Petroleum Limited
Sun Microsystems, Inc.
Sun Trust Banks, Inc.
SunAmerica Asset Management
Suncor Energy Marketing, Inc.
SunGard
Sunoco Inc.
Sunrise Partners Limited Partnership
Sunshine Holdings Limited
SunTrust Robinson Humphrey, Inc.
Supervalu Inc.
Sutherland Asbill & Brennan
Swedbank
Swedbank AB, New York Branch
Swiss Reinsurance Company
Synagro Technologies, Inc.
SyntexEnergy LLC
Systema Vita Compagnia di Assicurazioni S.p.A.
Ta Chong Finance (Hong Kong) Limited
Taconic Capital Partners 1.5 L.P.
Taipei Fubon Commercial Bank Co.
Taishin International Bank
Targa Resources, Inc.
Target Corporation
Tata Communications Services (America) Inc. f/k/a VSNL America Inc.
Tata Consultancy Services LTD

TD Securities (USA) LLC
Telecom Italia Capital S.A.
Telefonica, S.A.
Tembec
Tembec Industries Inc.
Temple Health System Transport Team, Inc.
Temple University Health Systems, Inc. for itself and as Agent
Templeton Global
Tennessee Department of Revenue
Teppco Partners, L.P. A-15
Tesoro Corporation
Tetra Tech, Inc.
Teva Pharmaceutical Works Company
TFS
The Bank of New York
The Bank Of Tokyo-Mitsubishi UFJ, Ltd
The Blackstone Group
The Carlyle Group
The Christian and Missionary Alliance Foundation
The Chuo Mitsui Trust And Banking Co., Ltd
The Clorox Company
The Commonwealth Of Pennsylvania
The Co-operative Bank p.l.c.
The Governor and the Company of the Bank of Ireland
The Hartford Financial Services Group, Inc.
The Hertz Corporation
The Higo Bank, Ltd.
The Liverpool Limited Partnership
The McGraw-Hill Companies, Inc.
The Minami-Nippon Bank, Ltd.
The Neiman Marcus Group, Inc.
The Pemex Project Funding Master Trust
The Rhodes Companies, LLC
The Seaport Group LLC
The Shoko Chukin Bank, Ltd.
The Sports Authority, Inc.
The Vanguard Group, Inc.
The Walt Disney Company / Disney
The Williams Companies
Thomas Cook AG
Thomson Reuters Plc & Thomson Reuters Corp.
Tiger Asia Fund, L.P.
Tiger Asia Overseas Fund, Ltd.
Time Warner
Tokai Tokyo Securities Co., Ltd.
Tom Wolf
TomTom N.V.
Toronto-Dominion Bank

Toys R Us
Trademarks LLC
TransCanada Pipelines Limited
Transdigm Inc
Travelport Holdings Ltd.
Travelport Inc.
Tribune Company
Tri-State Generation And Transmission Association, Inc.
Tronox Worldwide LLC
TRW Automotive Holdings Corp.
TRW Automotive Inc.
TXU Energy Company
Tyco Electronics Tyco International Group S.A.
U.S. Bank National Association
UBS AG
UBS Financial Services
UBS Securities LLC
Unicredito Italiano
Union Bank Of California, N.A.
United Air Lines
United of Omaha Life Insurance
United Parcel Services, Inc. / UPS
United States Steel Corporation / US Steel Corp
United Surgical Partners International, Inc.
UnitedHealth Group IncA-16
University of Pittsburgh
US Bank National Association
US Investigations Services, Inc.
USAA Capital Corporation
Valero Energy Corporation
Van Gansewinkel Holding B.V.
Vanguard Fiduciary Trust Company Asset-Backed Securities Trust
Vanguard Fiduciary Trust Company Corporate Bond Trust
Vanguard Fiduciary Trust Company Intermediate-Term Bond Trust
Vanguard Total Bond Market Index Fund, a series of Vanguard Bond Index Funds
Venstar Leasing
Verint Systems Inc.
Verizon Communications Inc.
Verso Paper Holding LLC
Veyance Technologies, Inc.
Virginia Electric And Power Company
Visteon Corporation
VITA
Vitol Asia Pte Ltd.
Vodafone Group Plc
Vornado Realty L.P. Vought Aircraft Industries, Inc.
Wachovia Bank
Wachovia Securities Ltd.

Walmart Stores
Warburg Pincus Equity Partners L.P.
Washington Mutual Bank
Washington National Insurance Company
WCI Capital Corp.
Wellpoint Inc
Wells Fargo & Co.
Wells Fargo Bank, NA
Wesco Aircraft Hardware Corp.
Westar Energy, Inc.
Western Digital Corporation
WestLB AG, New York Branch
White Mountains Insurance Group, Ltd.
Williams Partners L.P.
Wilmington Trust Company
Winstar
Wisconsin Electric Power Company
Wisconsin Energy Corporation
Wisconsin Gas LLC (f/k/a Wisconsin Gas Company)
Wisconsin Power And Light Company
Wyeth
Xcel Energy Inc.
Xerox Corporation
Yankee Candle Company, Inc.
Yildiz Holdings, Inc.
Zephyrus Investments LLC
<b>Affiliations of Outside Directors</b>
LPGA
Huntsman Corporation
Office Depot, Inc.
Ferrari SpA
Harvard Law School
Sony Corporation
Institute of International Education
<b>Professionals Retained by the Company</b>
Akerman Senterfitt
Allen & Overy LLP
Baker & McKenzie LLP
Blake Cassels & Graydon LLP
Cassels Brock & Blackwell LLP
CB Richard Ellis
Davies Ward Phillips & Vineberg
Dorsey & Whitney LLP
DTZ Rockwood LLC
Ernst & Young LLP
FTI Consulting Inc.
Houlihan Lokey Howard & Zukin Capital, Inc.
Jones Day



Latham & Watkins LLP
Lazard Freres & Co.
Maples and Calder (Cayman Office)
Mercer Marsh & McLennan Companies
Mitsui Company
Morrison & Foerster LLP
PricewaterhouseCoopers
Sidley Austin LLP
Squire, Sanders & Dempsey L.L.P.,
Sutherland Asbill & Brennan LLP
<b>Largest Holders of Trade Debt</b>
AC Nielsen Company
Agilysys Nj, Inc.
Allen & Overy
ANZ Banking Group Limited
Australia and New Zealand Banking Group Limited
Automated Securities Clearance Ltd.
Ayco Services Agency Inc.
Banctec Ltd.
Bank of America Plaza STE 3500 1041. Bank of Taiwan, New York Agency
Bloomberg L.P.
Canary Wharf Management Limited
CB Richard Ellis Client Account RE Gloa
Computer Associates International Inc.
Cushman & Wakefield Inc.
DBRS Inc.
Dell Marketing L.P.
Dimension Data
Ernst & Young LLP
First Commercial Bank Co., Ltd, New York Agency
Gartner Group Inc.
Hewlett Packard AP (Hong Kong) Limited
Hewlett Packard Company
HSBC Bank
IBM Corporation
Ikon Office Solutions Inc.
Iron Mountain Digital Archives
Iron Mountain Records Management
JQ Network PTD Limited 1082
Kepner Tregoe Inc.
KPMG, LLP
Lexis Nexis
Microsoft Corporation
National Bank of Australia
Network Appliance Inc.
Quest Software Inc.
Rainmaker Group LLC
Reuters America

Reuters Ltd.
SAS Institute Inc
Standard Chartered Bank
Standard Register
Storage Technology Corp
Swets Information Services Inc.
Taipei Fubon Bank, New York Agency
Tata Consultancy Services
The Bank Of New York
The British Land Company PLC
Thomson Financial
Tibco Software, Inc.
<b>Professionals Retained by Significant Creditor Groups</b>
Akin Gump Strauss Hauer & Feld LLP
FTI Consulting, Inc.
Houlihan Lokey Howard & Zukin Capital, Inc.
<b>Committee Members</b>
MetLife
Mizuho Corporate Bank, Ltd.
The Bank of NY Mellon
The Vanguard Group
U.S. Bank N.A.
Aegon USA Investment Management
RR Donnelley & Sons
Shinsei Bank, Limited
The Royal Bank of Scotland, PLC
<b>Selected Derivative Counterparties</b>
Advanced Micro Devices, Inc.
AIG CDS, Inc.
Allison Transmission
Aviva Life Insurance Company
Bayview Financial, L.P.
BRM Group, Ltd.
Chevron U.S.A. Inc.
City of Milwaukee, Wisconsin
Colorado Housing Finance Authority
Deutsche Bank National Trust Company
Dexia Bank Internationale a Luxembourg SA
Dexia Credit Local, Dexia Kommunalbank Deutschland AG
Direct Energy Business, LLC
Florida Power & Light Company
Houghton Mifflin Harcourt Publishing Company
Intel Corporation
MEG Energy Corp.
Northcrest, Inc.
Pacific Life Insurance Company
Reliastar Life Insurance Company

Russell Investment Group
Southern California Edison Company
TFS (Germany)
Transamerica Financial Life Insurance Co
Transamerica Occidental Life Insurance Co
Tullett Prebon Holdings Corporation
Veyance Technologies, Inc.
West Corporation
Zeeland Aluminium Company AG
<b>Principal Investments</b>
Applebees
Forgings International Limited
FR Acquisition Corporation (Europe) Limited
FR Acquisition Corporation (Luxembourg) Sarl
FR Acquisition Corporation (US), Inc.
FR Acquisition Finance Subco (Luxembourg) Sarl
FR Acquisition Holding Corporation (Luxembourg) Sarl
FR Acquisition Subco (Luxembourg) Sarl
Frontier Drilling USA, Inc.
Hilton Hotels Corporation n/k/a Hilton Worldwide, Inc.
JFB Firth Rixson, Inc.
JFB Overseas Holdings Limited
MEG Energy Corp.
Oceana Cruises, Inc.
Pinnacle Entertainment Corp.
Regents
SkyPower Corp.
Voss of Norway
Yankee Candle

**EXHIBIT 2**

**Deloitte**®

**DELOITTE & TOUCHE COPY**

Deloitte & Touche LLP  
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700 Second Street S.W.  
Calgary AB T2P 0S7  
Canada

Tel: (403) 267-1765  
Fax: (403) 206-2309  
www.deloitte.ca

September 2, 2010

Jeff Ciongoli  
Managing Director & Head of Tax  
Lehman Brothers Commodity Services Inc  
101 Hudson Street  
11th Floor  
Jersey City, NJ 07302

Dear Mr. Ciongoli

**Subject: Canadian Goods & Services Tax ("GST") Recovery and Reconciliation Project**

Thank you for choosing Deloitte & Touche LLP ("Deloitte") to provide tax consulting services to Lehman Brothers Commodity Services Inc. ("LBCS" or the "Client"). We understand LBCS is a debtor in a case (the "Chapter 11 Case") under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code") currently pending before the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"). The purpose of this letter is to set out the terms of your engagement of Deloitte.

**Services**

It is estimated that Client is owed approximately \$CAD 3MM from the Canadian Revenue Agency ("CRA"). This relates to GST filings for periods on or about June and July of 2008. A formal Notice of Objection has been filed to protect this claim. However, in order to secure same, further research, exploration, diligence and liaison with the CRA is required. Specifically, the CRA requires supporting documentation in order to validate the claim filed. Our primary objective will be to locate, isolate and/or assist in the reformulation of same. Further, Client's GST filings for the requisite period(s) (along with prior and subsequent reporting periods within the assessable statute period) should be reconciled in order to ensure that they are representative of Client's business activities for this time frame. This may include identifying further refunds and/or potential exposures.

We anticipate assisting Client with this issue. Specifically, and to the best of our ability, we will attempt to secure the refunds owing to Client and, at the same time, ensure that the noted filings are complete. Certain of this work may require us to be on-site at Client locations. We may also require input and assistance from Client personnel, as appropriate (although, we undertake to keep this to a minimum as we appreciate the other demands on Client). Our approach will be to guide and manage this project.

It is understood by Deloitte and Client that *time is of the essence* for this project.

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**Deloitte team**

The Deloitte team that will provide the services to Client will be led by Jason Riche and will include Dan Beauchamp and Jeff Harrison. All three professionals are experienced Senior Managers in the Deloitte Canadian firm. Others may be added to the team as required.

**Scope of tax planning and consulting services**

Deloitte will only be responsible to provide tax services with respect to the specific tax matter, transaction or question actually presented by Client. Deloitte may be asked to analyze facts and circumstances relevant to the requested tax services. Client acknowledges and agrees that any tax services provided pursuant to this agreement will be based solely upon:

- a) The representations, information, documents and other facts specifically made or submitted to Deloitte by Client, its personnel and any representatives thereof;
- b) The understanding that Deloitte will only be responsible to provide tax services with respect to the specific matter, transaction or question actually presented by Client, including the type of tax and the taxing jurisdiction specifically identified by Client (e.g., federal, foreign and provincial income taxes and sales taxes, excise taxes, etc.);
- c) Client's understanding and agreement that the ultimate responsibility, with respect to the appropriate application and interpretation of any oral or written communications, rests with management of Client; and
- d) The terms of this agreement do not include representation and/or assistance with respect to any judicial challenge.

**Fees**

Our fees are based on the amount of professional time required and our standard hourly rates, which vary depending upon the experience level of the professionals involved. For greater certainty, our fees will be consistent with the parameters imposed on an Ordinary Course Service Provider per the US Bankruptcy Court and will not exceed the limits in respect of same. Notwithstanding anything contained herein and the attached, we understand and agree that our engagement by LBCS, and our submission of invoices or other forms of payment requests, are subject to compliance with the provisions of the Bankruptcy Code and relevant orders entered by the Bankruptcy Court in the Chapter 11 Case, including but not limited to the Amended Order Pursuant to Section 105(a), 327, 328 and 330 of the Bankruptcy Code Authorizing the Debtors to Employ Professionals Utilized in the Ordinary Course of Business, dated March 25, 2010.

Our invoices will include expenses as set out in our attached *Standard terms and conditions*.

We will send you invoices as the work is performed, and such invoices are payable upon receipt.

**Standard terms and conditions**

The attached *Standard terms and conditions* form part of our mutual agreement concerning this engagement.

Enclosed are two copies of this letter and the *Standard terms and conditions* signed by Deloitte. Please indicate your acceptance of this agreement by signing in the space provided below and returning one copy of this engagement letter to us and retaining the other copy for your files.

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We appreciate this opportunity to serve you. Should you have any questions, please call Jason Riche at (403) 267-1702.

Yours very truly,

*Deloitte & Touche LLP*

Tom Senyk

Enclosure

\*\*\*\*\*

AGREED AND ACCEPTED:

**Lehman Brothers Commodity Services Inc.**

Signature: *[Signature]*

Name: Jeffrey Ciongoli

Title: MD

Date: 9-23-10

## Standard terms and conditions

### 1. Contract and parties -

- a) The engagement letter and any appendices other than these Standard terms and conditions ("Engagement Letter") issued by Deloitte & Touche LLP ("Deloitte") and addressed to the entity specified in the Engagement Letter ("Client"), and these Standard terms and conditions (collectively the "Contract") constitute the whole agreement between Client and Deloitte in relation to the services, deliverables and work product described in the Engagement Letter (the "Services"). For the purposes of this Contract, "Client" shall mean Lehman Brothers Commodity Services Inc. and shall include such Client's subsidiaries and/or affiliates as identified in the Engagement Letter or, if none is identified, all Client's subsidiaries and affiliates (together with Client, "Client Group"). Lehman Brothers Commodity Services Inc. represents and warrants that it has the power and authority to execute this Contract on behalf of, and to bind, itself and its subsidiaries and/or affiliates identified in the Engagement Letter or if none are identified those forming part of Client Group.
- b) This Contract is between Client and Deloitte. Deloitte may subcontract any Services under this Contract to any DTT member firm and its respective subsidiaries and affiliates or, with the consent of Client, to any other party (collectively "Subcontractor"). Client's relationship is solely with Deloitte as the entity contracting to provide the Services. Each party is an independent contractor and neither party is, nor shall be considered to be, the other's agent, distributor, partner, fiduciary, joint venturer, co-owner, or representative.

Deloitte remains responsible to Client for all of the Services under this Contract, including Services performed by its Subcontractors. Accordingly, to the fullest extent possible under applicable law, none of the Deloitte Entities (except Deloitte and any subcontractor) will have any liability to Client and Client will not bring, and will ensure that no other member of Client Group brings, any claim or proceedings of any nature (whether in contract, tort, breach of statutory duty or otherwise, and including, but not limited to, a claim for negligence) in any way in respect of or in connection with this Contract against any of the Deloitte Entities (except Deloitte and any subcontractor).

- c) "Deloitte Entities" means Deloitte Touche Tohmatsu, a Swiss Verein (association) ("DTT"), its member firms and their respective subsidiaries and affiliates (including Deloitte), their predecessors, successors and assignees, and all partners, principals, members, owners, directors, employees, subcontractors and agents of all such entities. Neither DTT nor, except as expressly provided herein, any member firm of DTT has any liability for each other's acts or omissions. Each member firm of DTT is a separate and independent legal entity operating under the names "Deloitte", "Deloitte & Touche", "Deloitte Touche Tohmatsu" or other related names; and Services are provided by member firms or their subsidiaries or affiliates and not by DTT.

### 2. Responsibilities of Client and of Deloitte -

#### a) Responsibilities of Client

- i) Client shall cooperate with Deloitte in the performance by Deloitte of the Services, including, without limitation, providing Deloitte with reasonable facilities and timely access to data, information and personnel of Client Group. Client shall be responsible for the performance of its personnel and agents, for the timeliness, accuracy and completeness of all data and information (including all financial information and statements) provided to Deloitte by or on behalf of Client Group and for the implementation of any advice provided



**Standard Terms and Conditions**

as part of the Services, Deloitte may use and rely on information and data furnished by Client or others without verification. Deloitte's performance shall be dependent upon the timely performance of Client's responsibilities hereunder and timely decisions and approvals of Client in connection with the Services. Deloitte shall be entitled to rely on all decisions and approvals of Client.

- ii) Except as otherwise provided in the Engagement Letter, Client shall be solely responsible for, among other things: (A) making all management decisions and performing all management functions; (B) designating one or more individuals who possess suitable skill, knowledge, and/or experience, preferably within senior management to oversee the Services; (C) evaluating the adequacy and results of the Services; (D) accepting responsibility for the results of the Services; and (E) establishing and maintaining internal controls, including, without limitation, monitoring ongoing activities.

**b) Responsibilities of Deloitte**

- i) The Services provided are not binding on tax authorities or the courts and do not constitute a representation, warranty, or guarantee that the tax authorities or the courts will concur with Deloitte's advice or opinion. Any Services provided by Deloitte will be based upon the law, regulations, cases, rulings, and other tax authority in effect at the time specific Services are provided. Subsequent changes in or to the foregoing (for which Deloitte shall have no responsibility to advise Client) may result in the Services provided by Deloitte being rendered invalid.
  - ii) Except as specifically agreed to in writing, Deloitte shall not provide advice regarding the financial accounting treatment of any transaction implemented from the Services and will not assume any responsibility for any financial reporting with respect to the Services. Deloitte shall have no responsibility to address any legal matters or questions of law, other than tax law in relation to the Services.
  - iii) In formulating any advice as part of the Services, Deloitte may discuss ideas with Client orally or show Client drafts of such advice. To the extent that the content of such drafts or oral advice are expected to be finalized and confirmed to Client in writing, such writing shall supersede any previous drafts or oral advice and, accordingly, Deloitte shall not be responsible if Client or others choose to rely on, act or refrain from acting on the basis of such drafts or oral advice.
- 3. Payment of invoices** - Deloitte's invoices are due and payable by Client upon presentation. In addition to professional fees, Deloitte invoices will include actual expenses (e.g. travel, meals, hotel) and an estimate of administrative expenses in lieu of specific charges for expenses such as postage, telephone, faxes and photocopying. Expenses will be stated separately on the invoices. Without limiting its other rights or remedies, Deloitte shall have the right to suspend or terminate the Services entirely or in part if payment is not received within thirty (30) days of the invoice date. Client shall be responsible for all taxes, such as VAT, sales and use tax, gross receipts tax, withholding tax, and any similar tax, imposed on or in connection with the Services, other than Deloitte's income and property taxes.

**Standard Terms and Conditions**

4. **Term** - Unless terminated sooner in accordance with its terms, this Contract shall terminate once the Services have been performed. This Contract may be terminated by either party at any time, with or without cause, by giving written notice to the other party not less than 30 days before the effective date of termination, provided that, in the event of a termination for cause, the breaching party shall have the right to cure the breach within the notice period if the breach is capable of remedy. Deloitte may terminate this Contract with immediate effect upon written notice to Client if Deloitte determines that (a) a governmental, regulatory, or professional entity, or an entity having the force of law has introduced a new, or modified an existing, law, rule, regulation, interpretation, or decision, the result of which would render Deloitte's performance of any part of the Contract illegal or otherwise unlawful or in conflict with independence or professional rules, or (b) circumstances change (including, without limitation, changes in ownership of Client or any of its affiliates) such that Deloitte's performance of any part of the Contract would be illegal or otherwise unlawful or in conflict with independence or professional rules. Upon termination of the Contract, Client will compensate Deloitte under the terms of the Engagement Letter for the Services performed and expenses incurred through the effective date of termination.
5. **Ownership of Deloitte property & work products** - To the extent that Deloitte utilizes or develops any of its property (whether tangible or intangible) in connection with this Contract, such property, including work papers, shall remain the property of Deloitte. On payment of all of Deloitte's fees in connection with this Contract, Client shall obtain a non-exclusive license to use within Client Group, subject to the other provisions of this Contract, any deliverables or work product (as defined or described in the Engagement Letter) for the purpose for which the deliverables or work product were supplied. Deloitte shall have ownership (including, without limitation, copyright and other intellectual property ownership) and all rights to use and disclose its ideas, concepts, know-how, methods, techniques, processes and skills, and adaptations thereof in conducting its business, and Client shall not assert or cause to be asserted against any Deloitte Entity or its personnel any prohibition or restraint from so doing. Any intellectual property and proprietary rights in the material provided by Client Group for performing the Services shall remain the property of Client Group.

Notwithstanding anything to the contrary in sections 5 or 9, Client acknowledges that Deloitte, in connection with performing the Services, may develop or acquire general experience, skills, knowledge, and ideas that are retained in the memory of its personnel. Client acknowledges and agrees that Deloitte may use and disclose such experiences, skills, knowledge and ideas.

6. **Limitation on damages** - Deloitte, any other Deloitte Entity and their respective personnel, if and only to the extent it is determined such other Deloitte Entity and its respective personnel have a liability, shall not be liable to Client Group for any claims, liabilities, losses, damages, costs or expenses relating to this Contract or the Services ("Claims") for an aggregate amount in excess of the fees paid by Client to Deloitte, except to the extent finally judicially determined to have resulted primarily from the bad faith or intentional misconduct of Deloitte, or any other Deloitte Entity or their respective personnel. In no event shall any Deloitte Entity (including Deloitte) or their respective personnel be liable for any loss of use, contracts, data, goodwill, revenues or profits or any other commercial or economic loss or failure to realize expected savings (whether or not deemed to constitute direct Claims) or any consequential, special, indirect, incidental, punitive or exemplary loss, damage, or expense relating to this Contract or the Services. In circumstances where all or any portion of the provisions of this paragraph 6 are finally judicially determined to be unavailable, the aggregate liability of Deloitte, any other Deloitte Entity and their respective personnel for any Claim shall not exceed an amount which is proportional to the relative fault that their conduct bears to all other conduct giving rise to such Claim.

### Standard Terms and Conditions

If the liability exclusion for Deloitte Entities and Subcontractors provided in paragraph 1(b) is for any reason not effective, then the limitations on liability provided for in this paragraph 6 shall apply to Deloitte Entities and Subcontractors as if they were named therein.

7. **Force majeure** - Neither party shall be liable for any delays or nonperformance resulting from circumstances or causes beyond its reasonable control, including, without limitation, acts or omissions or the failure to cooperate by the other party (including, without limitation, entities or individuals under its control, or any of their respective officers, directors, employees, other personnel and agents), fire or other casualty, act of God, epidemic, strike or labor dispute, war or other violence, or any law, order, or requirement of any governmental agency or authority.
8. **Limitation on actions** - No action, regardless of form, relating to this Contract or the Services, may be brought by either party more than two years after the cause of action has accrued under applicable law.
9. **Confidentiality** -
  - a) To the extent that, in connection with this Contract, Deloitte comes into possession of any tax return information, trade secrets or other proprietary information relating to Client Group which is either designated by the disclosing party as confidential or is by its nature clearly confidential (the "Confidential Information"), Deloitte shall not disclose such Confidential Information to any third party without Client's consent. Client hereby consents to Deloitte disclosing such Confidential Information (i) to any Deloitte Entity (including its partners, principals, and employees) and to any Subcontractors that have agreed to be bound by confidentiality obligations similar to those in this paragraph 9, (ii) to legal advisors, auditors, insurers or as may be required by law, regulation, judicial or administrative process, or in accordance with applicable professional standards, or in connection with potential litigation; or (iii) to the extent such Confidential Information (A) shall have otherwise become publicly available (including, without limitation, any information filed with any governmental agency and available to the public) other than as the result of a disclosure by Deloitte in breach hereof, (B) becomes available to Deloitte on a non-confidential basis from a source other than Client which Deloitte believes is not prohibited from disclosing such information to Deloitte by obligation to Client, (C) is known by Deloitte prior to its receipt from Client without any obligation of confidentiality with respect thereto, or (D) is developed by Deloitte independently of any disclosures made by Client to Deloitte of such information. Deloitte may provide Heddema & Partners LLP, an affiliated law firm, with access to Confidential Information of Client, provided it agrees to be bound by similar confidentiality and nondisclosure obligations.
  - b) Client shall use the advice, opinions, reports or other work product of Deloitte solely for the purposes specified in the Engagement Letter and, in particular, shall not, without the prior written consent of Deloitte, use any advice, opinion, report or other work product of Deloitte in connection with business decisions of any third party or for advertisement purposes. All Services are only intended for the benefit of Client. The mere receipt of any advice, opinions, reports or other work product by any other persons is not intended to create any duty of care, professional relationship or any present or future liability between those persons and Deloitte. As a consequence, if copies of any advice, opinions, reports or other work product (or any information derived therefrom) are provided to others under the above exclusions, it is on the basis that Deloitte owes no duty of care or liability to them, or any other persons who subsequently receive the same. Nothing in this paragraph 9 shall be construed as limiting or restricting disclosure of the tax treatment or tax structure of the transaction as described in Rule 3501(c)(i) of PCAOB Release 2005-014 or Internal Revenue Code ("IRC") sections 6011 and 6111 and related Internal Revenue Service ("IRS") guidance. In the event that the Client or

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affiliates have securities registered with the United States Securities and Exchange Commission and Deloitte or any Deloitte Entity is the auditor of the Client or any of its affiliates, Client acknowledges that none of its other advisors have imposed or will impose any conditions of confidentiality with respect to the tax treatment or tax structure associated with the tax services or transactions described in the Engagement Letter.

- c) In addition, Client acknowledges and agrees that any such information that comes to the attention of Deloitte in the course of performing this engagement may be considered and used by Deloitte in the context of responding to its professional obligations as the independent accountants for Client.

**10. Survival and interpretation and third party beneficiary -**

- a) Any provisions of the Contract which either expressly or by their nature extend beyond the expiration or termination of this Contract shall survive such expiration or termination, including, without limitation, paragraphs 1(b), 3, 5, 6, 8, 9, 10, 11, 12, 13, 15, 16, 17 and 18.
- b) If any provision of this Contract is found by a court of competent jurisdiction or other competent authorities to be unenforceable, such provision shall not affect the other provisions, but such unenforceable provision shall be deemed modified to the extent necessary to render it enforceable, preserving to the fullest extent permissible the intent of the parties set forth herein. The provisions of paragraphs 1, 6, 7, 8, 12, 13 and 16 hereof shall apply to the fullest extent of the law, whether in contract, statute, tort (such as negligence), or otherwise, notwithstanding the failure of the essential purpose of any remedy.
- c) Deloitte Entities are intended third-party beneficiaries of these terms. Any Deloitte Entity may in its own right enforce such terms, agreements and undertakings.

**11. Assignment -** Deloitte may assign any of its rights or obligations hereunder to any Deloitte Entity and to any successor to its business.

**12. Indemnification -** Client shall indemnify and hold harmless Deloitte & Touche LLP, its subcontractors and their respective personnel from all third party Claims, provided, however, that such indemnity shall not apply to the extent any applicable claim, action, damage, loss, liability or expense arises from Deloitte & Touche LLP, its subcontractors or their respective personnel's bad faith, self-dealing, breach of fiduciary duty (to the extent one exists), negligence, willful misconduct, criminal conduct, or the disclosure of confidential information. In circumstances where all or any portion of the provisions of this paragraph are finally determined to be unavailable, the aggregate liability of Deloitte & Touche LLP, its subcontractors and their respective personnel for any Claim shall not exceed an amount which is proportional to the relative fault that their conduct bears to all other conduct giving rise to such Claim. All requests of Deloitte & Touche LLP for payment of indemnity pursuant to this Contract shall be made by means of an application (interim or final as the case may be) and shall be subject to review by the Court to ensure that payment of such indemnity conforms to the terms of the Contract and is reasonable based upon the circumstances of the litigation or settlement in respect of which indemnity is sought.

**13. Governing law and submission to jurisdiction -** This Contract, including exhibits and all matters relating to it, shall be governed by and construed and enforced in accordance with the laws of the State of New York, without regard to the application of New York's conflict of law principles. Without limiting any party's right to appeal any order of the Bankruptcy Court, the Bankruptcy Court shall retain exclusive jurisdiction to enforce the terms of this Contract and to decide any claims or

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disputes which may arise or result from, or be connected with, this Contract, any breach or default hereunder, or the transactions contemplated hereby; provided, however, that if the Bankruptcy Court does not have or abstains from exercising such jurisdiction, the parties hereto agree to unconditionally and irrevocably submit to the exclusive jurisdiction of the United States District Court for the Southern District of New York sitting in New York County or the Commercial Division, Civil Branch of the Supreme Court of the State of New York sitting in New York County and any appellate court from any thereof, for the resolution of any such claim or dispute.

**14. Electronic communications -**

- a) Except as instructed otherwise in writing, each party may assume that the other approves of properly addressed fax, email (including email exchanged via Internet media) and voicemail communication of both sensitive and non-sensitive documents and other communications concerning this Contract, as well as other means of communication used or accepted by the other.
- b) It is recognized that the Internet is inherently insecure and that data can become corrupted, communications are not always delivered promptly (or at all), and that other methods of communication may be appropriate. Electronic communications are also prone to contamination by viruses. Each party will be responsible for protecting its own systems and interests and, to the fullest extent permitted by law, will not be responsible to the other on any basis (contract, tort or otherwise) for any loss, damage or omission in any way arising from the use of the Internet or from access by any Deloitte Entity personnel to networks, applications, electronic data or other systems of Client Group.

**15. Entire agreement, modification and effectiveness** - Nothing discussed prior to execution of the Engagement Letter induced, nor forms part of, the Contract unless as specifically set out in this Contract. This Contract supersedes any previous agreement, understanding or communication, written or oral, relating to its subject matter. No variation to the Contract shall be effective unless it is documented in writing and signed by authorized representatives of both parties, provided, however, that the scope of Services set forth in the Engagement Letter may be changed by agreement of the parties in writing, including by email or facsimile. If Deloitte has already started work (e.g., by gathering information, project planning or giving initial advice) then Client agrees that this Contract is effective as of the start of such work.

**16. Limitation on warranties** - This is a services engagement. Deloitte warrants that it shall perform the Services in good faith and with due professional care. Deloitte disclaims all other warranties, either express or implied.

**17. Other clients** - Nothing in this Contract will prevent or restrict any Deloitte Entity, including Deloitte, from providing Services to other clients (including services which are the same or similar to the Services) or using or sharing for any purpose any knowledge, experience or skills used in, gained or arising from performing the Services subject to the obligations of confidentiality set out in paragraph 9 even if those other clients' interests are in competition with Client Group. Equally, to the extent that Deloitte possesses information obtained under an obligation of confidentiality to another client or other third party, Deloitte is not obliged to disclose it to any member of Client Group, or use it for the benefit of Client Group, however relevant it may be to the Services.

**18. Staff** - Deloitte and Client each agree not to directly or indirectly solicit, employ or engage any personnel of the other party who within six (6) months of such action has been involved directly with the provision of the Services or otherwise directly connected with this Contract, except where an individual responds directly to a general recruitment campaign.

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- 19. US business** - To the extent that as part of the Services to be performed by Deloitte as described in the Engagement Letter, Deloitte personnel are required to perform the Services in the United States of America ("US Business"), Client and Deloitte agree to assign performance of the US Business to Deloitte Canada LLP, an affiliate of Deloitte. All Services performed by Deloitte Canada LLP shall be performed under the direction of Deloitte which shall remain responsible to Client for such Services. Deloitte Canada LLP shall invoice Client with respect to the US Business and Deloitte will invoice for Services performed in Canada ("Canadian Business"). Payment for US Business and/or Canadian Business can be settled with one payment to Deloitte.
- 20. Privacy** - Deloitte and Client acknowledge and agree that, during the course of this engagement, Deloitte may collect personal information about identifiable individuals ("Personal Information"), either from Client or from third parties. Deloitte's Services are provided on the basis that Client has obtained any required consents for collection, use and disclosure to us of personal information required under applicable privacy legislation. Client and Deloitte agree that Deloitte will collect, use and disclose Personal Information on behalf of Client solely for purposes related to completing this Contract, providing Services to Client and Deloitte shall not collect, use and disclose such Personal Information for Deloitte's own behalf or for its own purposes.
- 21. Anti-money laundering** - Under the Proceeds of Crime (Money Laundering) and Terrorist Financing Act (Canada) (the "Act"), Deloitte and its personnel are permitted to report any (a) attempted or completed suspicious transactions (transactions which are reasonably suspected to be related to the commission of a money laundering or terrorist financing offence), (b) terrorist property that comes into the possession of Deloitte, and (c) large cash transactions (receipt by Deloitte of over \$10,000 Canadian or equivalent in cash) to the Financial Transactions and Reports Analysis Centre of Canada, a government agency. The Act specifically prohibits Deloitte from informing a client that a report has been made.
- 22. Language** - The parties have requested that this Agreement and all communications and documents relating hereto be expressed in the English language. Les parties ont exigé que la présente convention ainsi que tous les documents s'y rattachant soient rédigés dans la langue anglaise.